

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2005 Legislative Session

Legislative Day # 10

BILL NO. 2005- 16

Introduced by: Charles County Commissioners

AN ACT concerning

HOMEOWNERS PROPERTY TAX CREDIT SUPPLEMENTS

Date introduced: June 6, 2005

Public Hearing June 20, 2005

Commissioners Action: 06 / 20 / 2005 Enact

Commissioner Votes: WC: Y, RJF: Y, CQK: Y, EJP: Y, ARS: Y

Pass/Fail: PASS

Effective Date: August 4, 2005

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2005 Legislative Session

Bill No. _____

Chapter. No. _____

Introduced by _____

Date of Introduction _____

BILL

1 AN ACT concerning

2 Homeowners Property Tax Credit Supplements

3
4 FOR the purpose of

5
6 _____ providing a County tax credit supplement to the State homeowners property tax program;
7 specifying the property to which the credit supplement applies; setting eligibility
8 requirements for homeowners to participate; providing the formulae to calculate the tax
9 credit; providing for the administration of the supplement; authorizing the adoption of
10 regulations; requiring a certain report; and generally relating to
11 County property taxes.
12 _____

13 BY adding to:

14 Division 2: Code of Ordinances and Regulations

15 Chapter 281 – Taxation

16 Article VIII – Real Property Tax

17 Code of Charles County, Maryland

18 (1994 Edition, 2000 Supplement)

1 **SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF**
2 **CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as**
3 **follows:**

4
5 **Division 2: Code of Ordinances and Regulations**

6 **Chapter 281 – Taxation**

7 **Article VIII – Real Property Tax**
8

9 **SECTION 281-23. HOMEOWNERS PROPERTY TAX CREDIT.**
10

11 **A. DEFINITIONS. THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED**
12 **IN § 9-104 OF THE TAX-PROPERTY ARTICLE OF THE MARYLAND CODE:**

- 13 **(1) “COMBINED INCOME” ;**
14 **(2) “DWELLING”; AND**
15 **(3) “HOMEOWNER”.**
16

17 **B. CREDIT ESTABLISHED.**

18 **(1) THERE IS A LOCAL SUPPLEMENT TO THE HOMEOWNERS PROPERTY**
19 **TAX CREDIT PROGRAM ESTABLISHED BY § 9-104 OF THE TAX-**
20 **PROPERTY ARTICLE OF THE MARYLAND CODE AND AUTHORIZED**
21 **UNDER § 9-215 OF THE TAX-PROPERTY ARTICLE OF THE MARYLAND**
22 **CODE.**

23 **(2) THE PROPERTY TAX TO WHICH THIS SECTION APPLIES IS THE**
24 **PRODUCT OF THE SUM OF ALL COUNTY PROPERTY TAX RATES ON**
25 **REAL PROPERTY FOR THE TAXABLE YEAR ON A DWELLING**
26 **MULTIPLIED BY THE LESSER OF THE ASSESSED VALUE OF THE**
27 **DWELLING OR \$300,000 AND THEN REDUCED BY ANY PROPERTY TAX**
28 **CREDIT GRANTED UNDER § 9-105 OF THE TAX-PROPERTY ARTICLE**
29 **OF THE MARYLAND CODE.**

1 **C. AMOUNT.**

2 (1) THE COUNTY SUPPLEMENTAL PROPERTY TAX CREDIT IS THE TOTAL
3 REAL PROPERTY TAX ON A DWELLING LESS:

4 (i) THE PERCENTAGE OF THE COMBINED INCOME OF THE
5 HOMEOWNER CALCULATED UNDER PARAGRAPH (2) OF THIS
6 SUBSECTION; AND

7 (ii) THE PROPERTY TAX CREDIT GRANTED UNDER § 9-104 OF THE
8 TAX-PROPERTY ARTICLE OF THE MARYLAND CODE.

9 (2) THE PERCENTAGE OF THE COMBINED INCOME OF THE
10 HOMEOWNER, REFERRED TO IN PARAGRAPH (1), IS:

11 (i) 0.0% OF THE FIRST \$5,000;

12 (ii) 1.0% OF THE NEXT \$5,000;

13 (iii) 2.0% OF THE NEXT \$5,000;

14 (iv) 3.0% OF THE NEXT \$5,000;

15 (v) 4.0% OF THE NEXT \$5,000;

16 (vi) 5.0% OF THE NEXT \$5,000;

17 (vii) 6.0% OF THE NEXT \$5,000;

18 (viii) 7.0% OF THE NEXT \$5,000;

19 (ix) 8.0% OF THE NEXT \$5,000; AND

20 (x) 9.0% OF THE NEXT \$5,000.

21 (3) THE PROPERTY TAX CREDIT UNDER THIS SECTION SHALL BE
22 PROPORTIONATELY REDUCED FOR A HOMEOWNER WHO IS NOT
23 REQUIRED TO PAY THE TAX FOR THE FULL TAX YEAR.

24
25 **D. ADMINISTRATION.** THIS SECTION SHALL BE ADMINISTERED BY THE
26 DIRECTOR OF FISCAL SERVICES AND THE STATE DEPARTMENT OF
27 ASSESSMENTS AND TAXATION AS PROVIDED IN §§ 9-104 AND 9- 215 OF THE
28 TAX PROPERTY ARTICLE OF THE MARYLAND CODE.
29

1 **E. REGULATIONS. THE COUNTY COMMISSIONERS MAY ADOPT**
2 **REGULATIONS TO CARRY OUT THIS SECTION.**

3
4 **F. REPORT. EACH YEAR, THE DIRECTOR OF FISCAL SERVICES SHALL SUBMIT**
5 **A REPORT TO THE COUNTY COMMISSIONERS THAT DESCRIBES PROGRAM**
6 **PARTICIPATION IN THE CURRENT TAX YEAR AND INCLUDES THE INCOME**
7 **OF TAXPAYERS AND THE NUMBER AND COST OF THE CREDITS ALLOWED.**

8
9 **G. APPLICATIONS. ALL APPLICATIONS FOR HOMEOWNERS SUPPLEMENTAL**
10 **PROPERTY TAX CREDIT ADMINISTERED UNDER THIS SECTION MUST BE**
11 **SUBMITTED IN A FORM APPROVED BY THE DIRECTOR OF FISCAL SERVICES**
12 **AND SIGNED BY THE HOMEOWNER, UNDER OATH AND UNDER PENALTY**
13 **OF PERJURY.**

14
15 **SECTION 2. BE IT FURTHER ENACTED, that this Act shall take effect FORTY-**
16 **FIVE (45) calendar days after it becomes law.**